

WRIT PETITION NO.18120 OF 2007

Dated 5th Septembe,, 2007

Between:

M/s Avinash Enterprises

...Petitioner

And

The Commercial Tax Officer

...Respondent

WRIT PETITION NO.18120 OF 2007

ORDER (Per the Hon'ble Sri Justice Bilal Nazki):

Heard learned counsel for the parties and with their consent, the writ petition is being disposed of at this stage.

The main grievance of the petitioner is that the assessing authority could have not passed a single order imposing the penalty and interest along with tax.

Such a course is not permissible and this question has been considered by this Court in **Delta Lubricants v. Deputy Commercial Tax Officer**^[1]. Therefore, the impugned order to the extent it imposes penalty and interest is set aside. However the respondent is at liberty to proceed in the matter in accordance with law and pass appropriate orders. Since the petitioner has been making representations to the respondent that they could revoke the order, as they could not make an assessment imposing penalty and interest, therefore, we allow two weeks' time to the petitioner for filing appeal against the order of assessment imposing tax.

With these observations, the writ petition is disposed of. No order as to costs.

Bilal Nazki,J

Dated 5th September, 2007

Ramesh Ranganathan,J

vrn

^[1] 147 STC 462 (AP)